HOUSE . . . . . No. 3047

By Mr. Murphy of Lowell, petition of Kevin J. Murphy and others relative to providing a tax deduction for certain health care expenses. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Kevin J. Murphy
Thomas A. Golden, Jr.
David M. Nangle
Steven C. Panagiotakos

In the Year Two Thousand and Seven.

AN ACT PROVIDING A TAX DEDUCTION FOR CERTAIN HEALTH CARE EXPENSES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Section 3 of Chapter 62 of the General Laws is hereby amended by adding the following paragraph:—

(16) An amount equal to the deduction for medical, dental and other expenses allowed under section 151(c) of the code for medical, dental and other expenses provided non-immediate family members. In no event shall the aggregate of this deduction attributable to any one taxpayer exceed two thousand dollars.

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